

# OFFICE OF THE ATTORNEY GENERAL

86-00058



CHARLES A. GRADDICK

ATTORNEY GENERAL  
STATE OF ALABAMA

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JAMES R. SOLOMON, JR.  
DEPUTY ATTORNEY GENERAL

H. WARD MCMILLAN, JR.  
EXECUTIVE ASSISTANT  
TO THE ATTORNEY GENERAL

WALTER S. TURNER  
CHIEF ASSISTANT ATTORNEY GENERAL

JANIE NOBLES  
ADMINISTRATIVE ASSISTANT

ADMINISTRATIVE BUILDING  
64 NORTH UNION STREET  
MONTGOMERY, ALABAMA 36130

AREA (205) 261-3350  
B. FRANK LOEB  
RON BOWDEN  
JOHN J. BRECKENRIDGE  
CHARLES E. CRUMBLY  
MARK D. GRIFFIN  
ADOLPH J. DEAN, JR.  
J. WADE HOPE  
ASSISTANT ATTORNEYS GENERAL  
REVENUE DEPARTMENT

Honorable Sidney Johnston,  
Chairman, Limestone County Commission  
310 West Washington Street  
Athens, AL 35611

Compensation -- Salaries --  
Officers & Offices -- License  
Commissioners

Minimum Salaries contained in  
Act 85-791 may apply to county  
license commissioner as well  
as tax assessor and tax  
collector.

Dear Mr. Johnston:

In your request for an opinion you state that Act No. 84-804 created in Limestone County an appointed office of License Commissioner. Limestone County also has the elected offices of Tax Assessor and Tax Collector. You ask whether the County Commission may approve a minimum compensation for the License Commissioner pursuant to Act 85-791 in addition to the same minimum compensation for the Tax Assessor and Tax Collector.


Your question is answered in the affirmative. Act 85-791, now codified as Section 40-6A-1, et seq., Code of Alabama 1975, provides minimum salaries for officials charged with assessing and collecting ad valorem taxes. Section 40-6A-2 provides:

On and after May 4, 1982 and upon approval by the county governing body of a resolution of authorization, the tax assessors, tax collectors, revenue commissioners, license commissioners, or other persons charged with assessing and collecting ad valorem taxes in the various counties of this state, shall be compensated by an annual salary. . .

This section explicitly provides that it applies to license commissioners as well as other persons charged with assessing and collecting ad valorem taxes. Act 84-804 provides that the license commissioner in Limestone County "shall perform all duties relative to the assessment and collection of taxes on motor vehicles in such county, which have heretofore been performed by the tax assessor and tax collector." If the county commission elects to approve a resolution of authorization adopting the minimum salaries contained in Section 40-6A-2, these salaries will apply to the license commissioner as well as to the tax assessor and tax collector.

Sincerely,

CHARLES A. CRADDICK  
Attorney General



RON BOWDEN  
Assistant Attorney General

RB:ccc